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Forty-eighth session
Agenda item 120

FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS

Report of the Fifth Committee (Part I)

Rapporteur: Mr. Mahbub KABIR (Bangladesh)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 24 September 1993, the General Assembly decided to include in the agenda of its forty-eighth session the item entitled:

> "Financial reports and audited financial statements, and reports of the Board of Auditors:
>
> "(a) United Nations Institute for Training and Research;
>
> "(b) Voluntary funds administered by the United Nations High Commissioner for Refugees"

and to allocate it to the Fifth Committee.

2. At its 19th, 20th, 22nd, 23rd and 29th meetings, on 17, 18, 22 and 23 November and 4 December 1993, the Fifth Committee considered the financial reports and audited financial statements for the period ended 31 December 1993, and the reports and audit opinions of the Board of Auditors concerning the United Nations Institute for Training and Research, 1/ and the voluntary funds administered by the United Nations High Commissioner for Refugees. 2/

1/ Official Records of the General Assembly, Forty-eighth Session, Supplement No. 5D (A/48/5/Add.4).

2/ Ibid., Supplement No. 5E (A/48/5/Add.5).

3. The Committee also had before it the following documents:

(a) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors (A/48/516);

(b) Report of the Secretary-General on accounting standards (A/48/530);

(c) Report of the Secretary-General on the recovery of misappropriated funds (A/48/572);

(d) Report of the Secretary-General on independent audits and management reviews of activities of the United Nations system (A/48/587);

(e) Note by the Secretary-General transmitting a summary of the principal findings and conclusions for remedial action of the Board of Auditors (A/48/230).

4. The comments and observations made in the course of the Committee's discussion of the item and the replies to queries raised are reflected in the relevant summary records (A/C.5/48/SR.19, 20, 22, 23 and 29).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/48/L.7

5. At the 29th meeting, on 4 December, the Vice-Chairman of the Committee, following informal consultations, introduced a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5/48/L.7).

6. At the same meeting, the Committee adopted draft resolution A/C.5/48/L.7 without a vote (see para. 7).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

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The General Assembly,

Having considered the financial reports and audited financial statements for the period ended 31 December 1992 of the United Nations Institute for

Training and Research 3/ and the voluntary funds administered by the United Nations High Commissioner for Refugees, 4/ as well as the summary of the principal findings and conclusions for remedial action of the Board of Auditors, 5/

Noting the steps taken by the executive heads and governing bodies of the United Nations Institute for Training and Research and the Office of the United Nations High Commissioner for Refugees to give appropriate consideration and attention to the recommendations in earlier audit reports, as commented upon by the Board of Auditors in the annexes to its current reports,

1. Recognizes that the Board of Auditors conducts its reviews in a comprehensive manner, as stipulated in regulation 12.5 of the Financial Regulations of the United Nations, and expresses its appreciation to the Board for the action-oriented and concrete recommendations contained in its reports;

2. Accepts the financial reports and audited financial statements and the audit opinions and reports of the Board of Auditors regarding the aforementioned organizations;

3. Also accepts the concise summary of principal findings, conclusions and recommendations for remedial action of the Board of Auditors;

4. Notes with concern that the Board of Auditors issued a qualified audit opinion on the financial statements of the United Nations Institute for Training and Research and, in this connection, reaffirms the importance of compliance with the Financial Regulations of the United Nations, especially regulations 4.1 and 13.2;

5. Approves all the recommendations and conclusions of the Board of Auditors;

6. Requests the Office of the United Nations High Commissioner for Refugees to implement better financial management systems that will permit an effective and economic delivery of its programme and reduce persistent over-obligation of funds.

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The General Assembly,

Recalling its resolution 47/211 of 23 December 1992, and especially paragraphs 9 and 10 thereof,

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3/ Official Records of the General Assembly, Forty-eighth Session, Supplement No. 5D (A/48/5/Add.4).

4/ Ibid., Supplement No. 5E (A/48/5/Add.5).

5/ A/48/230, annex.

Having considered the report of the Secretary-General 6/ on the implementation of the recommendations of the Board of Auditors in its report for the period ended 31 December 1991, 7/

1. Recognizes the role of the Board of Auditors in carrying out comprehensive and financial audits of the United Nations and its organizations and programmes;

2. Takes note of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors, 6/ and requests the Board to consider the report when it follows up on its recommendations in its report to the General Assembly at its forty-ninth session;

3. Notes with deep concern that, with a few commendable exceptions, most United Nations organizations and programmes have taken no steps to address the requests contained in paragraphs 9 and 10 of its resolution 47/211;

4. Urges the executive heads of the International Trade Centre, the United Nations University, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the United Nations Institute for Training and Research, the United Nations Environment Programme, the United Nations Population Fund and the United Nations Habitat and Human Settlements Foundation to comply fully with paragraphs 9 and 10 of its resolution 47/211;

5. Reiterates its request to the executive heads of the United Nations organizations and programmes to submit reports on measures taken or to be taken in response to the recommendations of the Board of Auditors, including timetables for their implementation, to the General Assembly at its resumed forty-eighth session, through the Advisory Committee on Administrative and Budgetary Questions;

6. Requests the executive heads of the United Nations organizations and programmes, in preparing the above-mentioned reports, to give particular attention to the recommendations of the Board of Auditors regarding procurement, the employment of consultants and property accountability in field missions and, in this connection, further requests the Board, in its audits for the biennium 1992-1993, to give particular attention to those matters;

7. Requests the Secretary-General and the executive heads of the United Nations organizations and programmes, at the same time as the recommendations of the Board of Auditors are submitted to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions, to provide the Assembly with their responses and to indicate measures that would be taken to implement these recommendations, with appropriate timetables;

6/ A/48/516.

7/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5 (A/47/5).

8. Also requests the Secretary-General and the executive heads of the United Nations organizations and programmes to draw attention in such reports to the recommendations of the Board of Auditors, the implementation of which would require action by the General Assembly.

C

The General Assembly,

Recalling its decisions 46/445 of 20 December 1991 and 47/449 of 22 December 1992,

Having considered the report of the Secretary-General on accounting standards, 8/

1. Takes note with appreciation of the report of the Secretary-General; 8/

2. Takes note of the United Nations system accounting standards contained in the annex to the report of the Secretary-General, and requests the Secretary-General and the executive heads of the United Nations organizations and programmes to take those standards into account in the preparation of their financial statements for the period ending 31 December 1993;

3. Also takes note of the organizations' plans for the application and development of the United Nations system accounting standards, as reflected in paragraphs 9 and 11 of the report of the Secretary-General, and requests the Secretary-General to report thereon to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions, at its fifty-first session.

D

The General Assembly,

Noting that the United Nations and most of its organizations and programmes have a two-year financial period, but that members of the Board of Auditors have a three-year term of office,

Invites the Board of Auditors, in consultation with the Secretary-General, to report to the General Assembly at its forty-ninth session, through the Advisory Committee on Administrative and Budgetary Questions, on the implications of extending the term of office of members of the Board of Auditors to four or six years.

8/ A/48/530.

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PATTERN OF CONFERENCES

Report of the Fifth Committee

Rapporteur: Mr. Mahbub KABIR (Bangladesh)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 24 September 1993, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-eighth session the item entitled "Pattern of conferences" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 19th, 21st to 23rd and 35th meetings, held on 17, 19, 22 and 23 November and 10 December 1993. Statements and observations made in the course of the Committee's discussion of the item and replies to queries raised are reflected in the relevant summary records (A/C.5/47/SR.19, 21-23 and 35).

3. For its consideration of the item, the Committee had before it the following documents:

(a) Report of the Committee on Conferences (A/48/32 and Rev.1 and Add.1); 1/

(b) Letters dated 20 September and 23 November 1993 from the Chairman of the Committee on Conferences to the President of the General Assembly (A/48/416 and A/48/417 and Add.1);

(c) Report of the Secretary-General on the consolidated statement of scheduled special conferences for 1994 (A/C.5/48/1).

1/ To be issued in final form as Official Records of the General Assembly, Forty-eighth Session, Supplement No. 32 (A/48/32/Rev.2).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/48/L.8

4. At the 35th meeting, on 10 December, following informal consultations, the coordinator of those consultations, Mr. Mahbub Kabir (Bangladesh), introduced a draft resolution entitled "Pattern of conferences" (A/C.5/48/L.8).

5. At the same meeting, the Committee adopted draft resolution A/C.5/48/L.8 without a vote (see para. 7).

6. Before the adoption of the draft resolution, statements were made by the representatives of Austria and the United States of America (see A/C.5/48/SR.35).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Pattern of conferences

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The General Assembly,

Having considered the report of the Committee on Conferences, 2/

Recalling its relevant resolutions, including resolutions 43/222 B of 21 December 1988, 46/190 of 20 December 1991 and 47/202 of 22 December 1992,

1. Approves the draft calendar of conferences and meetings of the United Nations for the biennium 1994-1995 as submitted and amended by the Committee on Conferences; 3/

2. Authorizes the Committee on Conferences to make adjustments in the calendar of conferences and meetings for 1994 that may become necessary as a result of action and decisions taken by the General Assembly at its forty-eighth session;

3. Invites the Executive Board of the United Nations Children's Fund and the Governing Council of the United Nations Development Programme to increase their efforts to rationalize their meeting and documentation requirements with a view to reducing them to the maximum extent possible;

2/ A/48/32 and Rev.1 and Add.1.

3/ A/48/32/Rev.1, annex I.

4. Also invites the Executive Board of the United Nations Children's Fund and the Governing Council of the United Nations Development Programme to consider dispensing with summary records;

5. Welcomes the decision of the Committee on Conferences to continue to monitor the conference services provided to organs and programmes not funded from the regular budget of the United Nations with a view to identifying cost savings;

6. Endorses the efforts of the Committee on Conferences to improve the utilization of conference-servicing resources, and takes note of the Committee's decision in paragraph 23 of its report 2/ to raise the benchmark figure to 80 per cent, pending further analysis of the expanded methodology;

7. Welcomes the decision of the Committee on Conferences to continue the experimental methodology in respect of the utilization of conference-servicing resources, and requests the Secretariat to expand the information presented to include analyses of trends and figures on the utilization of conference-servicing capacity;

8. Endorses the decision of the Committee on Conferences to request its Chairman to consult on its behalf with the chairmen of organs concerned, where the utilization factor is lower than the established benchmark figure applicable for the last three sessions, and requests the Committee on Conferences to report the results of the consultations to the General Assembly at its forty-ninth session;

9. Urges those bodies whose utilization factor is below the applicable benchmark figure for the last three sessions to review and consider reducing the amount of conference-servicing resources requested;

10. Recommends that the measures to ensure optimum utilization of conference services contained in annex II to the report of the Committee on Conferences 2/ be implemented as applicable by all subsidiary organs in order to achieve the most efficient and effective use of conference-servicing resources;

11. Requests the chairmen of the relevant organs and subsidiary bodies of the General Assembly to propose to Member States, at the beginning of each session, the adoption of time-limits for speakers;

12. Welcomes the decision of the Committee on Conferences to play an informational role vis-à-vis subsidiary organs, providing clear directives to the Secretariat, setting standards and heightening awareness;

13. Renews its requests to the Secretariat, contained in paragraph 5 of its resolution 47/202 A, and paragraph 10 of its resolution 47/202 B, to bring to the attention of all organs information on the notional costs per hour of meeting time and on the notional cost per page of documentation;

14. Reiterates its view, expressed in section VIII of its resolution 44/201 A of 21 December 1989, on the desirability of the establishment of unified conference services at Vienna and, in this context, stresses that the

combined financial burden for providing conference services to the United Nations Office at Vienna and the United Nations Industrial Development Organization should, in the long run, benefit from the unification agreement, and urges the Secretary-General to conclude the negotiations with the United Nations Industrial Development Organization in that regard as quickly as possible and to report thereon to the General Assembly no later than at its forty-ninth session;

15. Notes with appreciation the system-wide coordination of conference activities and the agreement reached with regard to establishing a systematic exchange of information and language staff to promote effective utilization of conference staff;

16. Requests the Secretary-General, as Chairman of the Administrative Committee on Coordination, through the established mechanism of the Inter-agency Meeting on Language Arrangements, Documentation and Publications, to enhance that coordination, including coordination of meeting schedules, with a view to optimizing the use of available conference services, resources and facilities, with due regard to quality, and making possible the effective participation of Member States, and to report on the results achieved to the General Assembly at its fiftieth session through the Committee on Conferences;

17. Emphasizes that any decisions to convene world conferences should take into account the impact of such conferences on the capacity of the United Nations system to provide conference services and the capacity of Member States to participate in them;

18. Welcomes the benefits from the application of technological innovations to conference servicing, including gains in productivity and reductions in costs, and emphasizes that the primary goal of the introduction of new technology should be to enhance the quality of conference services and ensure their timely provision;

19. Reaffirms the general principle that, in drawing up the schedule of conferences and meetings, United Nations bodies shall plan to meet at their respective established headquarters;

20. Requests the Secretary-General to review the legal basis and experience of all subsidiary bodies that meet away from their established headquarters, thus constituting a departure from resolution 40/243 of 18 December 1985, and to report thereon to the General Assembly at its forty-ninth session through the Committee on Conferences;

21. Requests the Advisory Committee on Administrative and Budgetary Questions, when deciding upon its meeting schedule, including meetings away from Headquarters, to take into account the programme of work of the Fifth Committee;

22. Endorses the decision of the Committee on Conferences that in future its review of the proposed programme budget for conference services should be expanded to include conference services at the United Nations Office at Nairobi and at the regional commissions.

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The General Assembly,

Recalling its resolutions on the control and limitation of documentation, including resolutions 33/56 of 14 December 1978, 36/117 B of 10 December 1981, 37/14 C of 16 November 1982, 45/238 B of 21 December 1990 and 47/202 B of 22 December 1992,

Reaffirming the need for and desirability of written meeting records for some bodies of a political or legal nature,

Considering, on the one hand, the effects of the introduction of technological innovations and, on the other, the increase in the workload and the reduced staffing in the Office of Conference Services,

1. Expresses concern at the late issuance and distribution of documentation, including summary and verbatim records of United Nations bodies;

2. Requests the Secretary-General to submit to the General Assembly at its forty-ninth session, through the Committee on Conferences, an analytical report on the factors that contribute to this situation, including the increase in the workload of the Office of Conference Services, the level of staffing, workload standards, the late submission of documents by author departments and the effects of the introduction of technological innovations in the Office of Conference Services;

3. Encourages all bodies currently entitled to written meeting records to review the need for such records, particularly verbatim records, and to communicate their recommendations to the General Assembly at its forty-ninth session;

4. Calls upon the Secretariat to strengthen planning and forecasting of parliamentary documentation in both author departments and the Office of Conference Services, and the training of those responsible for the preparation of parliamentary documentation in author departments;

5. Requests the Secretary-General to take all necessary measures to ensure that documents are submitted by author departments in compliance with the ten-week rule in order to permit processing in time in all official languages, and to include information on the impact of those measures in the report on compliance with the six-week rule requested in paragraph 9 of resolution 47/202 B;

6. Invites intergovernmental bodies and their members to review, as appropriate, their agendas with a view, inter alia, to combining agenda items and limiting requests for pre-session documentation;

7. Calls upon the Secretariat to provide the Office of Conference Services with adequate resources, especially technological resources, to enable it to respond to its increased workload and maintain a high standard of services, with due respect to the principle of equal treatment of the official

languages of the United Nations as laid down in resolution 42/207 C of 11 December 1987;

8. Expresses its deep concern regarding the economy measures announced by the Secretary-General on 26 August 1993 in the context of the financial crisis without prior consultation with Member States, those measures being in contradiction with the principle of equal treatment of the official languages of the United Nations as laid down in resolution 42/207 C;

9. Concurs with the recommendation of the Committee on Conferences, contained in paragraph 12 of the addendum to its report, 4/ that cuts in conference servicing introduced by the Secretary-General on 26 August 1993, and subsequently lifted in New York, be lifted also at Geneva and Vienna;

10. Endorses the letter from the Chairman of the Committee on Conferences to the President of the General Assembly, contained in paragraph 136 of the report of the Committee, 2/ which reflects the opinions of the Committee on the economy measures announced by the Secretary-General.

4/ A/48/32/Rev.1/Add.1.

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FORTY-FIFTH ANNIVERSARY OF THE UNIVERSAL DECLARATION OF HUMAN RIGHTS

Letter dated 10 December 1993 from the Permanent Representative of Tunisia to the United Nations addressed to the Secretary-General

I have the honour to transmit to you herewith the text of the statement of the Government of Tunisia published on the occasion of the celebration, on 10 December 1993, of the forty-fifth anniversary of the Universal Declaration of Human Rights (see annex).

I should be grateful if you would have this letter and its annex circulated as a document of the General Assembly under agenda item 20.

(Signed) Slaheddine ABDELLAH
Ambassador
Permanent Representative

ANNEX

Statement by the Government of Tunisia on the occasion of the celebration of Human Rights Day (10 December 1993)

Tunisia's celebration this year of Human Rights Day, which marks the forty-fifth anniversary of the Universal Declaration of Human Rights, takes on a special meaning after the six years of profound change and fundamental reforms that our country has witnessed in every area since 7 November 1987.

Tunisia proudly celebrates this anniversary and reaffirms its unfailing adherence to the lofty principles contained in the Universal Declaration of Human Rights and the subsequent covenants and instruments. It considers human rights to be among the major issues that face humanity and has placed it in the forefront of the cultural transformation that the country has been undergoing as this century draws to a close.

In keeping with the fundamental policies it has adopted in this field, Tunisia has placed the question of human rights at the top of its basic choices and reaffirmed on numerous occasions its constant desire to promote their protection, development and consecration in the concrete world, within a comprehensive vision of their political, economic, social and cultural dimensions in a society in which security and stability reign supreme. Since the transformation began, it has proceeded within that context to enact legislation, revitalize the institutions and structures concerned, promote education in human rights and ensure that they become rooted in the day-to-day reality of its citizens.

This domestic policy has had positive repercussions in the international sphere as well, inasmuch as our country was elected in 1993 to preside over the Commission on Human Rights and was nominated for the vice-chairmanship of the World Conference on Human Rights, in Vienna. In addition, Tunisia was chosen to hold the Regional Meeting for Africa of the World Conference on Human Rights and, from 13 to 17 of the current month, will host the International Symposium of National Human Rights Institutions, which it is organizing in cooperation with the United Nations.

Commensurate with the efforts of new-age Tunisia to promote human rights, to put its convictions regarding them into practice and to abide by its international commitments in that area is its desire to participate in furthering the advancement of human rights in the world and support the efforts of the international Organization to stress the right of self-determination, the liberation of peoples, the eradication of colonialism, the elimination of poverty and ignorance and the guaranteeing of political freedoms.

In this area Tunisia has been and continues to be a forerunner in providing support to the Palestinian people and the people of South Africa and has pointed to the need to assist peoples in the throes of war and famine, in particular the peoples of Somalia and Bosnia and Herzegovina.

In affirming once again its adherence to the principles of the Declaration, Tunisia, whose legislation now reflects the human values of the Universal Declaration of Human Rights, calls upon the international community to support the efforts of the United Nations and strengthen cooperation with it with a view to consolidating human rights, rendering them operative in day-to-day reality and ensuring their advancement so as to create a coherent, integrated international society governed by justice, brotherhood and cooperation and permit the firm establishment of international peace and security.